

## **SANTA CLARITA WATERSHED RECREATION AND CONSERVATION AUTHORITY**

### **Purpose**

The Santa Clarita Watershed Recreation and Conservation Authority (the Authority) was established on June 22, 1993, as a separate entity, under a joint exercise of powers agreement between The Santa Monica Mountains Conservancy and The City of Santa Clarita. The Authority was established to identify, acquire, develop, and conserve park lands, open space lands, and water oriented projects. The Authority will ensure that these project areas are restored, developed and conserved in a manner consistent with the goals and objectives of the Santa Clarita Watershed Recreation and Conservation Authority Governing Board.

### **Primary Activities**

Activities include maintaining areas purchased by or assigned to the Authority and to identify future sites that would be suitable for acquisition for the purpose of creating additional open space, parks and trails.

In June, 2002, the Authority acquired approximately 442 acres of undeveloped land known as the Whitney Canyon Ranch. The acquisition of this land was important not only to protect the area's natural resources, but to provide trail opportunities, watershed resources, and a portal to the Angeles National Forest. Subsequent to the land acquisition, the Authority entered into a reciprocal management agreement with the Mountains Recreation and Conservation Authority to provide for operations and management of open space parkland owned by the Authority. These activities include but are not limited to: visitor protection, public safety, fire management, administration, public information, environmental education, interpretation and publications, resource management,

maintenance, environmental restoration, design and construction of park facilities, planning, signage, and development of policies.

Subsequent to the initial land acquisition, the Authority has begun and/ or completed various projects designed to enhance the usage of the open space area, including construction of a ranger residence and nature center, oil well remediation, and clearance and restoration of specific land areas within the park.

### **Performance Goals**

- Implement the priorities identified by the Santa Clarita Watershed Conservation and Recreation Authority Governing Board.
- Restoration and revitalization of the Whitney Canyon open space and parkland.
- Identify potential sites for future development.

Fiscal Year 2008-09		
Acct #	Description	Amount
<b>Operations &amp; Maintenance</b>		
8110	Professional Services:	
	Financial Audit fees	1,413
<b>Total Operations &amp; Maintenance</b>		<b>1,413</b>
<b>Capital Outlay</b>		
8620	Land and Land Improvements	247,378
	Depreciation	4,425
	Oil Well contingency	0
	Conceptual Area Protection Plan	25,853
	Oil Well Remediation	39,252
8630	Buildings and Structures	
	Park Improvements- restrooms, tables, fencing, vegetation, signage	31,800
<b>Total Capital Outlay</b>		<b>348,708</b>
<b>Total 2008/09 Budget</b>		<b>\$350,121</b>

Estimate of operating budget for SCWRCA - for FYE 063000

	Remaining Budget = Prior Year Budget Amounts to be continued for Fiscal Year 07	Additional Budget Items for Fiscal Year 07	Budget Items for Fiscal Year 07	Expenditures for Fiscal Year 06 as of 8-30-07	Remaining Budget = Prior Year Budget Amounts to be continued for Fiscal Year 08	Additional Budget Items for Fiscal Year 08	Budget Items for Fiscal Year 08	Estimated Expenditures for Fiscal Year 08 as of 8-10-08	Additional Decreases Budget Items for Fiscal Year 08
<b>Continued:</b>									
Refund of Prior Year Contribution from MNCA (Spencer Island)									
Audit Fees - Child Support 000004									
Audit Fees - Child Support 000008									
Audit Fees - Child Support 000008									
Use for remaining audit exp.			0.00						
Audit Fees - Child Support 000007									
Use for remaining audit exp.	2,648.17		2,648.17	(1,800.00)	848.17	678.00 (J)	1,574.17	(1,400.00)	1,280.00
Audit Fees - Child Support 000008									
Use for remaining audit exp.									
Refund Expenses charges	(11.28)		(11.28)		(11.28)		(11.28)		
<b>Continued:</b>									
Oil Well Abandonment and remediation									
Increase estimate of oil well remediation procedures to a total of \$80,000	80,000.00		80,000.00	(40,747.81)	39,252.00		39,252.00		
Refund of Oil Well Bond				16,800.00 (I)					
Oil Well Contingency	5,000.00		5,000.00		5,000.00		5,000.00		(5,000.00) (L)
Site clean up - lower margin	0.00		0.00		0.00		0.00		
Peak Improvements: Roadwork, tables, fencing, vegetation, signage	36,800.00		36,800.00		36,800.00		36,800.00		(3,680.00) (L)
Conceptual Area Protection Plan and Land Appraisals (MCL)	26,800.16		26,800.16		26,800.16		26,800.16		
Dependence Expenses	15,275.88	4,425.00	17,700.88	(17,700.00) (K)	0.00	4,425.00	4,425.00	(4,425.00)	4,425.00 (K)
<b>Continued:</b>									
Estimate of available funds to be used for additional land acquisition	90,000.00	(88,000.00) (F)	0.00		0.00		0.00		
01: Acquire Outer land purchases	206,336.00		206,336.00		206,336.00		206,336.00		
02: East SCWRA land area project with Minnesota Land Conservancy		50,000.00 (F)	150,000.00	(98,871.00)	51,129.00		51,129.00	(50,428.00)	
- FY 07 additional budget for contract with RLC		100,000.00 (H)							
for the East SCWRA land area project-Phase I									
(funding from additional contributions from outside agencies-\$100,000)									42,600.00 (M)
- FY 08 additional budget for contract with RLC									
for the East SCWRA land area project-Phase II									
(funding from additional contributions from outside agencies-\$80,000)									
Additional Appraisals	0.00	16,800.00 (O)	16,800.00		16,800.00		16,800.00	(14,800.00)	
<b>Total Authorized Contract Items</b>	<b>422,254.16</b>	<b>116,425.00</b>	<b>538,679.16</b>	<b>(104,868.81)</b>	<b>417,200.34</b>	<b>5,000.00</b>	<b>422,200.34</b>	<b>(111,200.00)</b>	<b>30,975.34</b>

2007-08 budget to be continued to 08-08:

CASH TO OPERATING BUDGET BREAKDOWN:

Cash balance as of 8/10	538,121.38
Additional funds expected	50,000.00
City of SC - FY 07-08	35,000.00
Volunteer - FY 08-08	
Projected Cash Balance	583,121.38
Operating Budget	(250,121.38)
Under/Over Budget	333,000.00

- (A) Per Resolution 04-02: March 16, 2004:
- (B) Accounts were accrued at year end 03-30-04 per MRCA
- (C) Additional budget requests per MRCA and BANC: (Note - additional \$25,000 for Conceptual Area Protection Plan was requested for fiscal year 0-30-05 - this was not included in the 0-30-05 budget requests as there is insufficient fund balance to support it)
- (D) Of the \$250,000 budgeted for additional land acquisitions, \$250,000 will be allocated for land purchases in the Agave Dulce Cyn Rd area
- (E) Land purchase of Agave Dulce Cyn Rd parcel
- (F) Of the \$250,000 budgeted for additional land acquisitions, \$150,000 will be allocated for the Riverside Land Conservancy project (East SC/Selected Area)—see letter (F) for additional funding
- (G) \$15,000 additional budget request per MRCA for future appraisals.
- (H) \$100K will be contributed to the East SC/Selected Area Project from the City of Santa Clara & Valero
- (I) \$15,000 Refund of Oil Well Bond
- (J) Yearly cash flow estimated at \$1,000 per year
- (K) Depreciation Expense recognized includes 2004, 2005, 2006, 2007 (each fiscal year at \$4,435 per year)
- (L) Decreasing budget in "Oil Well Contingency" & "Pesticide Improvement" in order to free up funds for the additional funding needed for the amended RLC contract for the amended RLC contract for the East SC/Selected Project
- (M) Additional budget needed for the amended RLC contract for the East SC/Selected Project. Additional project to be funded accordingly:

\$15,000 contributed from the City of Santa Clara  
 \$15,000 to be contributed from Valero Materials  
 \$12,000 from BANC

## Budget Revenues - Santa Clarita Watershed Recreation & Conservation Authority

Account	Title	Estimated 2008-09	Projected 2007-08	2006-07	2005-06	2004-05	2003-04
103-4309.001	INTEREST INCOME	3,500	3,362	5,050	\$ 3,682	\$ 2,492	\$ 664
103-4611.001	DEVELOPER MITIGATION FEES						484,700
103-4621.001	CONTRIBUTIONS AND TRANSFERS	15,000	15,000	99,450	-	-	300,350
	TOTAL REVENUES	\$18,500	\$18,362	\$104,500	\$3,682	\$2,492	\$785,714

**Note:**

**"Contributions and Transfers":**

Are comprised of two contributions expected to be donated for the contract between SCWRCA and Riverside Land Conservancy for the East Santa Clarita/Soledad Area Project :  
City of Santa Clarita \$15,000 - FY 07-08  
Vulcan \$15,000 - FY 08-09

SCWRCA  
Working Trial Balance  
PRELIMINARY YEAR END  
063006

Fund	Acct.	Title	Gen'l Ledger for 06-30-06 Preliminary Ledger Balance DR (CR)	Adjusted Balances	Adjusting Entries Not yet recorded DR (CR)	Adjusted Ledger Balance	Reversing Entries Not yet recorded DR (CR)	Final Ledger Balance 6-30-06	Rev/Exp	Balance Sheet
103	1001.001	Cash		0.00		-		0.00		-
	1005.001	Cash - SCWRCA	320,121.39	320,121.39	15,000.00 (A)	335,121.39		335,121.39		335,121.39
	1012.009	Cash - Escrow Fund		0.00		-		0.00		-
	1111.001	Land		0.00		-		0.00		-
	1021.001	Increment Receivable		0.00		-		0.00		-
	2001.001	Accounts Payable		0.00		-		0.00		-
	2005.005	Accounts Payable-SCWRCA		0.00		-		0.00		-
	2020.005	Due to other agencies( MRCA)		0.00		-		0.00		-
	2051.001	Deferred Revenue		0.00		-		0.00		-
	3021.001	Bag Fund Balance	(385,493.74)	(385,493.74)		(385,493.74)		(385,493.74)		(385,493.74)
	3014.002	Budgetary Fund Balance		0.00		-		0.00		-
	4001.007	Tax Increment		0.00		-		0.00		-
	4305.001	Unrealized Gain/Loss on Investments		0.00		-		0.00		-
	4471.002	Misc. State Rev		0.00		-		0.00		-
	4309.001	Interest Income - SCWRCA	(2,801.47)	(2,801.47)		(2,801.47)		(2,801.47)	(2,801.47)	-
	4611.001	Risk Management		0.00		-		0.00		-
	4621.001	Miscellaneous Rev		0.00	(15,000.00) (A)	(15,000.00)		(15,000.00)	(15,000.00)	-
	5101.001	Personnel Costs		0.00		-		0.00		-
	5101.001	Publications & Subscriptions		0.00		-		0.00		-
	5101.001	Travel & Training		0.00		-		0.00		-
	5101.002	Membership & Dues		0.00		-		0.00		-
	5101.013	Office Supplies		0.00		-		0.00		-
	5101.004	Printing		0.00		-		0.00		-
	5101.005	Postage		0.00		-		0.00		-
	5101.004	Advertising		0.00		-		0.00		-
	5105.003	Taxes/Licenses/Fees		0.00		-		0.00		-
	5101.001	Contractual Services	74,840.89	74,840.89		74,840.89		74,840.89	74,840.89	-
	5101.002	Professional Services		0.00		-		0.00		-
	5101.100	Legal Services		0.00		-		0.00		-
	1111.001	Land	5,123,059.00	5,123,059.00		5,123,059.00		5,123,059.00		5,123,059.00
	1111.002	Construction in Progress	2,183.13	2,183.13		2,183.13		2,183.13		2,183.13
	1121.001	Site Improvements	138,312.00	138,312.00		138,312.00		138,312.00		138,312.00
	1131.001	Accumulate Depreciation-Site Improvements	(17,700.00)	(17,700.00)	(4,425.00) (B)	(22,125.00)		(22,125.00)		(22,125.00)
	3032.001	Investment Gen Fixed Assets	(5,252,521.00)	(5,252,521.00)		(5,252,521.00)		(5,252,521.00)		(5,252,521.00)
	5104.001	Depreciation Expense		0.00	4,425.00 (B)	4,425.00		4,425.00	4,425.00	-
Total										
0.00										

Notes:

(A) Additional Misc Revenue:

The \$15,000 deposit is a contribution from the City of Santa Clara to help subsidize the costs associated with the amended contract with RLC (East Santa Clara/Selected Project)

(B) Depreciation Expense:

The yearly depreciation of \$4,425 for SCWRCA's structures on capital assets is calculated using the straight-line method over the estimated useful life of the structure. Capital assets are recorded at historical costs.

**Santa Clarita Watershed Recreation & Conservation Authority**  
**Statement of Fund Balance**  
 Estimated 2007-08

Fund No.	Fund	July 1, 2007 Fund Balance	Revenue	Operating Expenditures	Capital Outlay Investment Capital Expenditures	Operating Transfers In/Out	Projected June 30, 2008 Balance
103	Santa Clarita Watershed Recreation & Conservation Authority	395,494	18,382 (A1)	(1,435) (B)		0	402,421
	Investment in General Fixed Assets	5,252,621			(77,831)		5,174,690
	<b>Total Funds</b>	<b>5,638,015</b>	<b>18,382</b>	<b>(1,435)</b>	<b>(77,831)</b>	<b>0</b>	<b>5,577,111</b>

Fund Balance components:		
Investment in Capital Assets	Fund Equity	Total Investments, Net Assets & Fund Balance June 30, 2008
0	402,421	402,421
5,174,690	0	5,174,690
5,174,690	402,421	5,577,111

**Statement of Fund Balance**  
 Projected 2008-09

Fund No.	Fund	Projected July 1, 2008 Fund Balance	Estimated Revenue	Operating Expenditures	Capital Outlay Investment Capital Expenditures	Operating Transfers In/Out	Projected June 30, 2009 Balance
103	Santa Clarita Watershed Recreation & Conservation Authority	\$ 402,421	\$ 16,500 (A2)	\$ (1,400) (B)		\$ -	\$ 419,521
	Investment in General Fixed Assets	5,174,690			(46,425) (C)		5,128,265
	<b>Total Funds</b>	<b>5,577,111</b>	<b>16,500</b>	<b>(1,400)</b>	<b>(46,425)</b>	<b>0</b>	<b>5,547,786</b>

Fund Balance components:		
Investment in Capital Assets	Fund Equity	Total Investments, Net Assets & Fund Balance June 30, 2009
\$ -	\$ 419,521	\$ 419,521
\$ 5,128,265	\$ -	\$ 5,128,265
5,128,265	419,521	5,547,786

**Notes:**

**(A1) Revenue FY 08:**

- \* Interest Income: \$8,382
- \* Outside Agencies Contributions
- 1. City of Santa Clarita: \$16,000

**(A2) Estimated Revenue FY 08:**

- \* Interest Income: \$5,500
- \* Outside Agencies Contributions
- 1. Urban Materials: \$16,000

**(B) Operating Expenditures for both fiscal years: Yearly Audit and Preparation of Financial Statements**

**(C) Investment Capital Expenditures:**

**FY 07-08**

\$ 75,406: East SC Inland Area Project

\$ 4,425: yearly depreciation expense

**FY 08-09**

\$42,000: RLC's pre-acquisition expenditures for land appraisals, GIS reports, mapping, and landowner contacts (CAAP area)

\$ 4,425: yearly depreciation expense